

Required Supplementary Information

for the year ended September 30, 2002

- **Consolidated Schedule of Intragovernmental Activity**

- **Segment Information**

- **Schedule of Budgetary Resources by Major Budgetary Account**

- **Deferred Maintenance**

The Federal Emergency Management Agency

Consolidated Schedule of Intragovernmental Activity (unaudited)

as of and for the year ended September 30, 2002 (dollars in thousands)

INTRAGOVERNMENTAL ASSETS:

	Fund Balance with Treasury	Investments, net	Accounts Receivable	Advances and Prepayments
Department of Agriculture	\$ —	\$ —	\$ 415	\$ —
Department of Commerce	—	—	671	15,862
Department of Navy	—	—	71	—
Department of Treasury	14,318,575	1,702	—	—
Department of Army	—	—	177	—
Environmental Protection Agency	—	—	387	—
Department of Transportation	—	—	472	—
Agency for International Development	—	—	60	—
Department of Health and Human Services	—	—	—	41,161
U.S. Army Corps of Engineers	—	—	1	—
Other	—	—	558	10,868
TOTAL INTRAGOVERNMENTAL ASSETS	\$ 14,318,575	\$ 1,702	\$ 2,812	\$ 67,891

INTRAGOVERNMENTAL LIABILITIES:

	Accounts Payable	Debt	Accrued Workers' Compensation	Other Liabilities
Department of Agriculture	\$ —	\$ —	\$ —	\$ 95
Department of Commerce	—	—	—	185
Department of Interior	12	—	—	—
Department of Justice	—	—	—	285
Department of Labor	—	—	5,895	—
Department of the Navy	12	—	—	—
Department of Treasury	6	19,136	—	1,578
Department of Army	112	—	—	79,200
General Service Administration	1,449	—	—	—
Environmental Protection Agency	519	—	—	407
Department of Transportation	685	—	—	154
Agency for International Development	—	—	—	413
Department of Health and Human Services	20,608	—	—	750
National Aeronautics and Space Administration	2	—	—	83
Department of Energy	—	—	—	5
U.S. Army Corps of Engineers	10,074	—	—	104
Other	1,566	—	—	15,941
TOTAL INTRAGOVERNMENTAL LIABILITIES	\$ 35,045	\$ 19,136	\$ 5,895	\$ 99,200

The Federal Emergency Management Agency

Consolidated Schedule of Intragovernmental Activity (unaudited)

as of and for the year ended September 30, 2002 (dollars in thousands)

**Federal Emergency Management Agency Intragovernmental Earned Revenues and Related Costs
For the Year Ended September 30, 2002 (In Thousands)**

Trading Partner	Amount
Department of Army	\$ 55,510
Office of Management and Budget	14,500
U.S. Army Corps of Engineers	1,776
Department of State	1,703
Department of Treasury	1,116
Agency for International Development	1,066
Department of Justice	1,054
Department of Transportation	658
Department of Agriculture	477
Department of Housing and Urban Development	367
Office of the Secretary of Defense - Defense Agencies	366
Department of Health and Human Services	272
General Service Administration	200
Environmental Protection Agency	158
Department of Commerce	114
Department of Navy	110
Department of Energy	109
Department of Interior	103
Department of Veterans Affairs	68
U.S. Postal Service	59
Federal Communications Commission	50
Department of Education	20
Selective Service System	17
National Aeronautic and Space Administration	4
Social Security Administration	1
Total	\$ 79,878

Gross Costs that Generated Intragovernmental Earned Revenues:

Budget Functional Classification	Amount
050 National Defense	\$ 59,353
450 Community and Regional Development	19,778
800 General Government	747
Total	79,878

The Federal Emergency Management Agency

Segment Information (unaudited)

as of and for the year ended September 30, 2002 (dollars in thousands)

WORKING CAPITAL FUND

FEMA's Working Capital Fund (WCF) is a fee-for-service entity that is fully reimbursable and competitive. The fund's mission is to provide, in the most efficient and economical manner possible, the centralized services required by the operating entities of FEMA and by other Federal entities. The WCF operates on a revolving fund basis, whereby current operating expenses charged to the customer finance the cost of goods and services. The overall financial goal of the fund is to fully cover the operating expenses while building a minimal capital improvement reserve.

The WCF provides a variety of support services to inter-FEMA divisions and to other Federal entities. The major customers of the WCF are FEMA divisions, accounting for 64 percent of revenue. The amounts below include inter-FEMA activity.

Working Capital Fund (In Thousands)	Amounts
Fund Balance with Treasury	\$ 37,210
Accounts Receivable	6
Property, Plant and Equipment	23,237
Total Assets	<u>\$ 60,453</u>
Accounts Payable	\$ 168
Actuarial Workers Compensation Liability	956
Other Liabilities	6,145
Total Liabilities	<u>7,269</u>
Cumulative Results of Operations	<u>53,184</u>
Total Liabilities and Net Position	<u>\$ 60,453</u>
Total Costs	\$ 21,467
Exchange Revenue	38,550
Excess of Revenues over Costs	<u>\$ 17,083</u>

The Federal Emergency Management Agency

Statement of Budgetary Resources by Major Budgetary Account (unaudited)

for the year ended September 30, 2002 (dollars in thousands)

Budgetary Resources:	Disaster Relief	National Flood Insurance	Emergency Planning and Assistance	Cerro Grande Fire Grants	Other Programs	Total
Budget Authority	\$ 9,118,671	\$ 665,000	\$ 1,093,670	\$ 61,000	\$ 465,929	\$ 11,404,270
Unobligated Balance	2,627,390	459,586	31,017	8,175	70,466	3,196,634
Spending Authority from Offsetting Collections	285	1,703,113	97,420	2,305	71,934	1,875,057
Recoveries of Prior Year Obligations	439,114	7,079	5,223	393	3,305	455,114
Temporarily Not Available Pursuant to Public Law	—	—	—	—	—	—
Permanently Not Available	—	(640,000)	(229,827)	(61,000)	(59,346)	(990,173)
Total Budgetary Resources	\$ 12,185,460	\$ 2,194,778	\$ 997,503	\$ 10,873	\$ 552,288	\$ 15,940,902
Obligations Incurred	\$ 3,971,423	\$ 1,189,810	\$ 557,219	\$ 10,491	\$ 430,872	\$ 6,159,815
Unobligated Balances Available	695,239	997,221	380,246	382	41,094	2,114,182
Unobligated Balances Not Yet Available	7,518,798	7,747	60,038	—	80,322	7,666,905
Total, Status of Budgetary Resources	\$ 12,185,460	\$ 2,194,778	\$ 97,503	\$ 10,873	\$ 552,288	\$ 15,940,902
Relationship of Obligations to Outlays:						
Obligation Balance, Net, Beginning of Period	\$ 5,159,898	\$ 462,237	\$ 303,063	\$ 233,445	\$ 195,604	\$ 6,354,247
Obligated Balance, Net, End of Period	\$ 4,705,246	\$ 519,088	\$ 465,689	\$ 56,521	\$ 166,863	\$ 5,913,407
Outlays	3,986,675	(577,233)	291,950	184,718	384,374	4,270,484
Less Offsetting Receipts	—	—	—	—	—	—
Net Outlays	\$ 3,986,675	\$ (577,233)	\$ 291,950	\$ 184,718	\$ 384,374	\$ 4,270,484

Deferred Maintenance (unaudited)

as of and for the year ended September 30, 2002 (dollars in thousands)

CONSOLIDATED DEFERRED MAINTENANCE

Deferred maintenance for fiscal year ending September 30, 2002 on general property plant and equipment was \$7,543 thousand. These amounts were determined using a condition assessment survey following the requirements set forth by the Statement of Federal Financial Accounting Standards (SFFAS) No. 6, *Accounting for Property, Plant and Equipment* as amended by SFFAS No. 14, *Amendments to Deferred Maintenance Reporting*. The Federal Emergency Management Agency estimates that these amounts will be required to service and repair property, plant and equipment including buildings and other structures.

Asset Class	Deferred Maintenance (000's)	Asset Condition
Buildings & Structures	\$7,543	Fair